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Form **990-T**Department of the Treasury  
Internal Revenue Service**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))For calendar year 2010 or other tax year beginning , 2010, and  
ending , 20 . See separate instructions.

OMB No 1545-0687

**2010**Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> <input checked="" type="checkbox"/> Check box if address changed <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	<b>Print or Type</b>	Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions ) <b>BRIGHAM YOUNG UNIVERSITY</b>	<b>D</b> Employer identification number (Employees' trust, see instructions.)  <b>87-0217280</b>	
		Number, street, and room or suite no. If a P.O. box, see instructions <b>C-233 ASB, PO BOX 21128</b>		<b>E</b> Unrelated business activity codes (See instructions.)  <b>445100 111900</b>
		City or town, state, and ZIP code <b>PROVO, UT 84602</b>		
<b>C</b> Book value of all assets at end of year <b>3,652,252,706</b>		<b>F</b> Group exemption number (See instructions.) <b>▶</b> <b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

**H** Describe the organization's primary unrelated business activity. **▶ GROCERY SALES & FARMING**
**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☒ Yes ☐ No  
 If "Yes," enter the name and identifying number of the parent corporation. **▶ The Church of Jesus Christ of Latter-day Saints 23-7300405**
**J** The books are in care of **▶ BRIGHAM YOUNG UNIVERSITY** Telephone number **▶ 801-422-8098**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales	6,040,096				
b	Less returns and allowances	114,370				
	<b>c Balance ▶</b>					
1c			5,925,726			
2	Cost of goods sold (Schedule A, line 7)		3,299,330			
3	Gross profit. Subtract line 2 from line 1c		2,626,396			
4a	Capital gain net income (attach Schedule D)					
4b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)					
4c	Capital loss deduction for trusts					
5	Income (loss) from partnerships and S corporations (attach statement)		0			
6	Rent income (Schedule C)					
7	Unrelated debt-financed income (Schedule E)					
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)					
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)					
10	Exploited exempt activity income (Schedule I)					
11	Advertising income (Schedule J)		591,362	149,866		441,496
12	Other income (See instructions; attach schedule.)					
13	<b>Total.</b> Combine lines 3 through 12		3,217,758	149,866		3,067,892

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)		14	
15	Salaries and wages		15	1,723,840
16	Repairs and maintenance		16	44,984
17	Bad debts		17	
18	Interest (attach schedule)		18	
19	Taxes and licenses		19	3,324
20	Charitable contributions (See instructions for limitation rules.)		20	54,886
21	Depreciation (attach Form 4562)	21 139,399		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a	22b 139,399	
23	Depletion		23	
24	Contributions to deferred compensation plans		24	
25	Employee benefit programs		25	
26	Excess exempt expenses (Schedule I)		26	
27	Excess readership costs (Schedule J)		27	
28	Other deductions (attach schedule)		28	608,123
29	<b>Total deductions.</b> Add lines 14 through 28		29	2,574,556
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13		30	493,336
31	Net operating loss deduction (limited to the amount on line 30)		31	
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30		32	493,336
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)		33	1,000
34	<b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32.		34	492,336

For Paperwork Reduction Act Notice, see instructions.

Cat No 11291J

Form **990-T** (2010)

SCANNED NOV 21 2011

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**Part II Allowable Credit (Continued)****Note.** If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

<b>20</b>	Multiply line 16 by 75% (see instructions)	<b>20</b>		
<b>21</b>	Enter the greater of line 15 or line 20	<b>21</b>		
<b>22</b>	Subtract line 21 from line 13. If zero or less, enter -0-	<b>22</b>		
<b>23</b>	Subtract line 19b from line 22. If zero or less, enter -0-	<b>23</b>		
<b>24</b>	Enter the amount from Form 8844, line 10 or line 12, excluding any portion of the credit that is an eligible small business credit (see instructions)	<b>24</b>		
<b>25</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24	<b>25</b>		
<b>26</b>	Subtract line 15 from line 13. If zero or less, enter -0-	<b>26</b>		
<b>27</b>	If you skipped lines 16 through 25, enter -0-. Otherwise, add lines 19b and 25	<b>27</b>		
<b>28</b>	Subtract line 27 from line 26. If zero or less, enter -0-	<b>28</b>		
<b>29a</b>	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	<b>29a</b>		
<b>b</b>	Enter the work opportunity credit from Form 5884, line 10 or line 12	<b>29b</b>		
<b>c</b>	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	<b>29c</b>		
<b>d</b>	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	<b>29d</b>		
<b>e</b>	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	<b>29e</b>		
<b>f</b>	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	<b>29f</b>		
<b>g</b>	Enter the qualified railroad track maintenance credit from Form 8900, line 12	<b>29g</b>		
<b>h</b>	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: _____)	<b>29h</b>		
<b>30</b>	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)	<b>30</b>		
<b>31</b>	Enter the <b>smaller</b> of line 28 or line 30	<b>31</b>		
<b>32</b>	<b>Credit allowed for the current year.</b> Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53 or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	<b>32</b>		

**BRIGHAM YOUNG UNIVERSITY**  
**Form 990-T**  
**Year 2010**  
**87-0217280**  
**Attachment No. 1**

**Part I: Line 5 - Income from Partnerships and S Corporations:**

Partnership	EIN	% Ownership	Income (Loss)
Disallowed carryover from 2009			(41,239 00)
T-Splines, Inc	20-5578874	4 9742%	(4,606 00)
Procerus Technologies LC	20-0633766	2 9888%	21,718 00
Gas Drill (80-5) Associates	52-1190760	1 3180%	548 00
Advanced Composite Solutions, LLC	20-8718903	3 3004% 0	(347 00)
IDC Holding Company LLC	26-3829244	0 1874%	13,674 00
Anaerobic Digestion Technologies	27-1127360	5 5000%	379 00
Sbiomed Founders, LLC	20-3343923	0 7334%	(683 00)
Sparklecream LLC	27-0532182	10 0000%	(1,193 00)
Xeromax Sciences LLC	90-0526368	4 8750%	(1,423 00)
RiverRock BioSceince LLC	27-2690033	10 0000%	(6,754 00)
<b>Total</b>			<b>(19,926 00)</b>
<b>Disallowed to be Carried Over</b>			<b>19,926 00</b>
<b>Net Taxable Income/Loss on Return</b>			<b>-</b>

# Domestic Production Activities Deduction

OMB No 1545-1984

Attachment  
Sequence No **143**

► Attach to your tax return. ► See separate instructions.

Name(s) as shown on return

Identifying number

**BRIGHAM YOUNG UNIVERSITY**

**87-0217280**

**Note.** Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.

	(a) Oil-related production activities	(b) All activities
<b>1</b> Domestic production gross receipts (DPGR) . . . . .		
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .		
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions) .		
<b>4</b> If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 . . . . .		
<b>5</b> Add lines 2 through 4 . . . . .		
<b>6</b> Subtract line 5 from line 1 . . . . .		
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . .		<b>18,275</b>
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 . . . . .		<b>18,275</b>
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .		
<b>10a</b> Oil-related qualified production activities income. Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here .		
<b>10b</b> Qualified production activities income. Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22 . . . . .		<b>18,275</b>
<b>11</b> Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . . • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . .		<b>494,978</b>
<b>12</b> Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 . . . . .		<b>18,275</b>
<b>13</b> Enter 9% of line 12 . . . . .		<b>1,645</b>
<b>14a</b> Enter the smaller of line 10a or line 12 . . . . .		
<b>14b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .		
<b>15</b> Subtract line 14b from line 13 . . . . .		<b>1,645</b>
<b>16</b> Form W-2 wages (see instructions) . . . . .		
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .		<b>38,918</b>
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 . . . . .		<b>38,918</b>
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .		
<b>20</b> Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . . . .		<b>38,918</b>
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20 . . . . .		<b>19,459</b>
<b>22</b> Enter the smaller of line 15 or line 21 . . . . .		<b>1,645</b>
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .		
<b>24</b> Expanded affiliated group allocation (see instructions) . . . . .		
<b>25</b> Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return . . . . .		<b>1,645</b>

**Corporate Passive Activity Loss and Credit Limitations**

▶ See separate instructions.

▶ Attach to the corporation's tax return (personal service corporations and closely held corporations only).

OMB No. 1545-1091

**2010**

Name

BRIGHAM YOUNG UNIVERSITY

Employer identification number

87-0217280

**Part I 2010 Passive Activity Loss**

Caution: See the instructions and complete Worksheets 1 and 2 before completing Part I.

<b>1a</b>	Current year income (from Worksheet 2, column (a)) . . .	<b>1a</b>			
<b>b</b>	Current year deductions and losses (from Worksheet 2, column (b)) . . . . .	<b>1b</b>	(		)
<b>c</b>	Prior year unallowed losses (from Worksheet 2, column (c))	<b>1c</b>	(		)
<b>d</b>	Combine lines 1a, 1b, and 1c. If the result is net income or zero, see instructions .	<b>1d</b>			
<b>2</b>	Closely held corporations enter net active income and see instructions. Personal service corporations enter -0- on this line . . . . .	<b>2</b>			
<b>3</b>	<b>Unallowed passive activity deductions and losses.</b> Combine lines 1d and 2. If the result is net income or zero, see the instructions for lines 1d and 3. Otherwise, go to line 4 . . . . .	<b>3</b>			
<b>4</b>	<b>Total deductions and losses allowed.</b> Add the income, if any, on lines 1a and 2 and enter the result (see instructions) . . . . .	<b>4</b>			

**Part II 2010 Passive Activity Credits**

Caution: See the instructions and complete Worksheet 5 before completing Part II.

<b>5a</b>	Current year credits (from Worksheet 5, column (a)) . . .	<b>5a</b>	4,620		
<b>b</b>	Prior year unallowed credits (from Worksheet 5, column (b))	<b>5b</b>	7,997		
<b>6</b>	Add lines 5a and 5b . . . . .	<b>6</b>		12,617	
<b>7</b>	Enter the tax attributable to net passive income and net active income (see instructions)	<b>7</b>		0	
<b>8</b>	<b>Unallowed passive activity credit.</b> Subtract line 7 from line 6. If the result is zero or less, enter -0- . . . . .	<b>8</b>		12,617	
<b>9</b>	<b>Allowed passive activity credit.</b> Subtract line 8 from line 6 (see instructions) . .	<b>9</b>		0	

**Part III Election To Increase Basis of Credit Property**

**10** If the corporation disposed of its entire interest in a passive activity or former passive activity in a fully taxable transaction, and the corporation elects to increase the basis of credit property used in that activity by the unallowed credit that reduced the property's basis, check this box (see instructions) . . . . . ▶ ☐

**11** Name of passive activity disposed of ▶ .....

**12** Description of the credit property for which the election is being made ▶ .....

**13** Amount of unallowed credit that reduced the property's basis . . . . . ▶ \$

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
<b>27</b> Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
		%				S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							<b>28</b>		
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .								<b>29</b>	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) .												
<b>31</b> Total commuting miles driven during the year .												
<b>32</b> Total other personal (noncommuting) miles driven .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? .												
<b>36</b> Is another vehicle available for personal use?												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2010 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2010 tax year .					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report .					<b>44</b>

# Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

**2010**  
Attachment  
Sequence No **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
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## Part I Election To Expense Certain Property Under Section 179

**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1													
2 Total cost of section 179 property placed in service (see instructions)	2													
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3													
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4													
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5													
<table border="1" style="width:100%"> <tr> <th style="width:45%">6 (a) Description of property</th> <th style="width:20%">(b) Cost (business use only)</th> <th style="width:35%">(c) Elected cost</th> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </table>			6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost									
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost												
7 Listed property. Enter the amount from line 29	7													
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8													
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9													
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10													
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11													
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12													
13 Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 ▶	13													

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

## Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

## Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

### Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2010	17	94,137
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

### Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		41,227	5 YRS	HY	S/L	8,245
c 7-year property		259,115	7 YRS	HY	S/L	37,016
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

### Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

## Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	139,399
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	



**13 Registered Credit Card Issuers**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243			346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219*	.218*			369

\*See instructions for possible rate changes.

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion**

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$ .197		\$	309
<b>b</b> Exported		.198			306

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$ .046		\$	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$ .001	\$ .001		\$	415
<b>b</b> Exported dyed kerosene	.001			416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70, Form 1120, line 32f(2), Form 1120S, line 23c, Form 1041, line 24g; or the proper line of other returns. ►

17 \$

**9 Alcohol Fuel Mixture Credit**

Registration No. ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Alcohol fuel mixtures containing ethanol	\$ .45		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

**10 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ►

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$1.00		\$	388
b Agri-biodiesel mixtures	\$1.00			390
c Renewable diesel mixtures	\$1.00			307

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions)

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)		\$ .183		\$	419
b "P Series" fuels		.183			420
c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183			421
d Liquefied hydrogen		.183			422
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243			423
f Liquid fuel derived from biomass		.243			424
g Liquefied natural gas (LNG)		.243			425
h Liquefied gas derived from biomass		.183			435

**12 Alternative Fuel Credit and Alternative Fuel Mixture Credit**

Registration No. ►

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG)	\$ .50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50			428
d Liquefied hydrogen	.50			429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f Liquid fuel derived from biomass	.50			431
g Liquefied natural gas (LNG)	.50			432
h Liquefied gas derived from biomass	.50			436
i Compressed gas derived from biomass (GGE = 121 cu. ft.)	.50			437

**5 Kerosene Used in Aviation** (see Caution above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$ 200		\$	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*	175*			355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	243			346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219*	218*			369
<b>e</b>	LUST tax on aviation fuels used in foreign trade	001			433

\*See instructions for possible rate changes.

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Registration No. ►

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$ 243		\$	360
<b>b</b> Use in certain intercity and local buses	17			350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

Registration No. ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$ 243		\$	
<b>b</b> Sales from a blocked pump	243			346
<b>c</b> Use in certain intercity and local buses	17			347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**

Registration No. ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219*	\$ .175*		\$	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244	200			417
<b>c</b>	Nonexempt use in noncommercial aviation	025*			418
<b>d</b>	Other nontaxable uses taxed at \$.244	243			346
<b>e</b>	Other nontaxable uses taxed at \$.219*	218*			369
<b>f</b>	LUST tax on aviation fuels used in foreign trade	001			433

\*See instructions for possible rate changes.

# Credit for Federal Tax Paid on Fuels

► See the separate instructions.  
► Attach this form to your income tax return.

OMB No. 1545-0162

**2010**

Attachment  
Sequence No **23**

Name (as shown on your income tax return)

**BRIGHAM YOUNG UNIVERSITY**

Taxpayer identification number

**87-0217280**

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

## 1 Nontaxable Use of Gasoline Note. CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$ .183		\$ 3,841	362
b	Use on a farm for farming purposes	183			
c	Other nontaxable use (see <b>Caution</b> above line 1)	13	20,988		
d	Exported	184			411

## 2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ .15*			354
b	Other nontaxable use (see <b>Caution</b> above line 1)	193*			324
c	Exported	194*			412
d	LUST tax on aviation fuels used in foreign trade	001			433

\*See instructions for possible rate changes

## 3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$ 243		\$	360
b	Use on a farm for farming purposes	243			
c	Use in trains	243			
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	17			350
e	Exported	244			413

## 4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$ 244	\$ 243		\$	346
b	Use on a farm for farming purposes	243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	17			
d	Exported	244			414
e	Nontaxable use taxed at \$ 044	043			377
f	Nontaxable use taxed at \$ 219	218			369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 12625R

Form **4136** (2010)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☐ **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Type or print  File by the extended due date for filing your return. See instructions.	Name of exempt organization	Employer identification number
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of ☐ Telephone No. ☐ FAX No. ☐
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

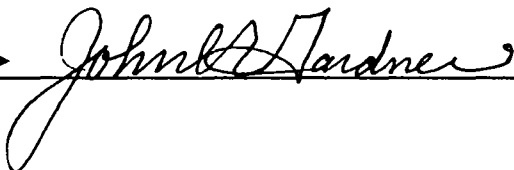
- I request an additional 3-month extension of time until \_\_\_\_\_, 20\_\_\_\_\_.
- For calendar year \_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_\_.
- If the tax year entered in line 5 is for less than 12 months, check reason. ☐ Initial return ☐ Final return  
☐ Change in accounting period
- State in detail why you need the extension \_\_\_\_\_

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b>	\$
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶



Title ▶ Director of Regulatory Accounting

Date ▶ 5-5-2011

Form 8868 (Rev 1-2011)

## Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☐
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

### Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐

*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

<b>Type or print</b>	Name of exempt organization <b>BRIGHAM YOUNG UNIVERSITY</b>	<b>Employer identification number</b> <b>87-0217280</b>
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. <b>B-280 ASB, PO BOX 21128</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PROVO, UT 84602-1128</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► **JOHN N. GARDNER**

Telephone No. ► **801-422-6631** FAX No. ► **801-422-0248**

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **November**, 20 **10**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 20 **10** or
- ☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>187,500</b>
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	<b>187,500</b>
<b>c</b> <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>0</b>

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS**  
 EMPLOYER IDENTIFICATION NUMBER: 23-7300405  
 50 EAST NORTH TEMPLE STREET, SALT LAKE CITY, UTAH 84150

**CONTROLLED GROUP CONSENT FOR TAXABLE YEARS INCLUDING DECEMBER 31, 2010**

The corporations listed hereby consent to the following apportionment plans and elections for the year ended December 31, 2010 under the Internal Revenue Code sections indicated. The original consent agreement is filed with the IRS Center, Ogden, Utah 84201-0027.

NAME OF ENTITY	EIN	Tax Year End	Controlled Group Consent Apportionment of Items									
			\$11(b) \$50,000 Bracket	\$11(b) \$25,000 Bracket	\$11(b) \$9,925,000 Bracket	\$11(b) 5% Add'l Bracket	\$11(b) 3% Add'l Bracket	\$38(c) \$25,000 Limitation	\$55(d)(2) \$40,000 AMT Exmpt	\$179(b) \$500,000 Deduction	\$665(g)(2) \$1,000,000 Threshold	
SUBURBAN LAND RESERVE, INC 5 TRIAD CENTER, SUITE 325 SALT LAKE CITY, UTAH 84180	87-0687704	12/31/2010	0	0	0	0	0	0	0	0	0	
TAYLOR CREEK MANAGEMENT COMPANY 13754 DESERET LANE ST CLOUD, FLORIDA 34773	59-3439096	12/31/2010	0	0	0	0	0	0	\$40,000	0	0	
WESTERN WATER IRRIGATION COMPANY P O BOX 2308 TRI-CITIES, WASHINGTON 99302	91-1627746	12/31/2010	0	0	0	0	0	0	0	0	0	
TOTALS			\$50,000	\$25,000	\$9,925,000	\$11,750	\$100,000	\$25,000	\$40,000	\$500,000	\$1,000,000	

CORPORATION OF THE PRESIDENT OF THE  
 CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

BY *Craig L. Christensen*  
 Craig L. Christensen - Authorized Agent

Date 2/24/11

**THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS**

EMPLOYER IDENTIFICATION NUMBER: 23-7300405

50 EAST NORTH TEMPLE STREET, SALT LAKE CITY, UTAH 84150

**CONTROLLED GROUP CONSENT FOR TAXABLE YEARS INCLUDING DECEMBER 31, 2010**

The corporations listed hereby consent to the following apportionment plans and elections for the year ended December 31, 2010 under the Internal Revenue Code sections indicated. The original consent agreement is filed with the IRS Center, Ogden, Utah 84201-0027.

NAME OF ENTITY	EIN	Tax Year End	Controlled Group Consent Apportionment of Items												
			\$11(b) \$50,000 Bracket	\$11(b) \$25,000 Bracket	\$11(b) \$9,925,000 Bracket	\$11(b) 5% Add'l Bracket	\$11(b) 3% Add'l Bracket	\$38(c) \$25,000 Limitation	\$55(d)(2) \$40,000 AMT Exmpt	\$179(b) \$500,000 Deduction	\$6655(g)(2) \$1,000,000 Threshold				
CITY CREEK RESERVE, INC. 15 E SOUTH TEMPLE ST , ROOM 800 SALT LAKE CITY, UTAH 84150	20-8152281	12/31/2010	0	0	0	0	0	0	0	0	0	0	0	0	
DESERET MANAGEMENT CORPORATION 60 EAST SOUTH TEMPLE STREET SALT LAKE CITY, UTAH 84111	87-0274433	12/31/2010	0	0	0	0	0	0	0	0	0	0	0	0	
ENSIGN PEAK ADVISORS, INC 50 EAST NORTH TEMPLE STREET SALT LAKE CITY, UTAH 84150	84-1432969	12/31/2010	0	0	0	0	0	0	0	0	0	0	0	0	
FARMLAND RESERVE, INC 139 E SOUTH TEMPLE ST., SUITE 110 SALT LAKE CITY, UTAH 84111	87-0569880	12/31/2010	0	0	0	0	0	0	0	0	0	0	0	0	
POLYNESIAN CULTURAL CENTER 55-370 KAMEHAMEHA HIGHWAY LAIE, HAWAII 96762	99-0109908	12/31/2010	0	0	0	0	0	0	0	0	0	0	0	0	
POLYNESIAN CULTURAL CENTER PROPERTIES, INC 55-109 LANILOA STREET LAIE, HAWAII 96762	99-0199388	12/31/2010	0	0	0	0	0	0	0	0	0	0	0	0	
PROPERTY RESERVE, INC 5 TRIAD CENTER, SUITE 650 SALT LAKE CITY, UTAH 84180	87-6128054	12/31/2010	0	0	0	0	0	0	0	0	0	0	\$1,000	0	



**THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS**

EMPLOYER IDENTIFICATION NUMBER: 23-7300405

50 EAST NORTH TEMPLE STREET, SALT LAKE CITY, UTAH 84150

**CONTROLLED GROUP CONSENT FOR TAXABLE YEARS INCLUDING DECEMBER 31, 2010**

The corporations listed hereby consent to the following apportionment plans and elections for the year ended December 31, 2010 under the Internal Revenue Code sections indicated. The original consent agreement is filed with the IRS Center, Ogden, Utah 84201-0027.

NAME OF ENTITY	EIN	Tax Year End	Controlled Group Consent Apportionment of Items									
			\$11(b) \$50,000 Bracket	\$11(b) \$25,000 Bracket	\$11(b) \$9,925,000 Bracket	\$11(b) 5% Add'l Bracket	\$11(b) 3% Add'l Bracket	\$38(c) \$25,000 Limitation	\$55(d)(2) \$40,000 AMT Exmpt	\$179(b) \$500,000 Deduction	\$6655(g)(2) \$1,000,000 Threshold	
PARENT COMPANY CORPORATION OF THE PRESIDENT OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS 50 EAST NORTH TEMPLE STREET SALT LAKE CITY, UTAH 84150	23-7300405	12/31/2010	0	0	0	0	0	0	0	0	0	
COMPONENT MEMBERS												
AGRESERVES, INC 139 E SOUTH TEMPLE ST , SUITE 110 SALT LAKE CITY, UTAH 84111	87-0481574	12/31/2010	\$50,000	\$25,000	\$9,925,000	\$11,750	\$100,000	\$25,000	\$0	\$499,000	\$1,000,000	
BONNEVILLE HOLDING COMPANY 50 EAST NORTH TEMPLE STREET SALT LAKE CITY, UTAH 84150	74-2368286	12/31/2010	0	0	0	0	0	0	0	0	0	
BRIGHAM YOUNG UNIVERSITY PROVO, UTAH 84602	87-0217280	12/31/2010	0	0	0	0	0	0	0	0	0	
BRIGHAM YOUNG UNIVERSITY - HAWAII 55-370 KAMEHAMEHA HIGHWAY LAIE, HAWAII 96762	99-0083825	12/31/2010	0	0	0	0	0	0	0	0	0	
BRIGHAM YOUNG UNIVERSITY - IDAHO 290 KIMBALL REXBURG, IDAHO 83460-1695	82-0207699	12/31/2010	0	0	0	0	0	0	0	0	0	

**BRIGHAM YOUNG UNIVERSITY**  
**Form 990-T**  
**Year 2010**  
**87-0217280**  
**Attachment No. 4**

**Part IV: Line 44f - Other Payments**

**Federal tax withheld on Form 1099**

ConcoPhillips Company	121.67
Everhome Mortgage Co	0 14
	<hr/>
	121.81
	<hr/>

**BRIGHAM YOUNG UNIVERSITY**  
**Form 990-T**  
**Year 2010**  
**87-0217280**  
**Attachment No. 3**

**Part V: Line 1 - Foreign Bank Accounts:**

Bank accounts located in the following foreign countries:

Austria  
France  
Israel  
Spain  
United Kingdom

**BRIGHAM YOUNG UNIVERSITY**

**Form 990-T**

**Year 2010**

**87-0217280**

**Attachment No. 2**

Software/Computer	26,862
Non-Capital Equipment & Tools	5,563
Contract Services	58,715
Supplies	33,707
Printing & Copying	704
Postage & Mailing	21,058
50% of Food & Entertainment	3,776
Utilities & Telephone	114,894
Advertising	115,766
Uniforms/Laundry	23,611
Employee Development	2,837
Rents	8,115
Insurance	-
Credit Card Charges	79,238
Travel	15,784
Prizes and Awards	-
Custodial	75,311
Domestic Production Activities Deduction	1,645
Oil Depletion	161
Other	20,375
	<u>\$ 608,122</u>

**Part II Allowable Credit**

<b>9</b> Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42 . • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return . . . . . • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .	} . . . . .	<b>9</b>		
<b>10</b> Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 . . . . . • Corporations. Enter the amount from Form 4626, line 14 . . . . . • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .	} . . . . .	<b>10</b>		
<b>11</b> Add lines 9 and 10 . . . . .		<b>11</b>		
<b>12a</b> Foreign tax credit . . . . .	<b>12a</b>			
<b>b</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>12b</b>			
<b>c</b> Add lines 12a and 12b . . . . .		<b>12c</b>		
<b>13</b> <b>Net income tax.</b> Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a		<b>13</b>		
<b>14</b> <b>Net regular tax.</b> Subtract line 12c from line 9. If zero or less, enter -0-	<b>14</b>			
<b>15</b> Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .	<b>15</b>			
<b>16</b> Tentative minimum tax. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions . . . . .	<b>16</b>			
<b>17</b> Enter the greater of line 15 or line 16 . . . . .		<b>17</b>		
<b>18a</b> Subtract line 17 from line 13. If zero or less, enter -0- . . . . .		<b>18a</b>		
<b>b</b> For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions) . . . . .		<b>18b</b>		
<b>c</b> Add lines 18a and 18b . . . . .		<b>18c</b>		
<b>19a</b> Enter the <b>smaller</b> of line 8 or line 18c . . . . . <b>C corporations:</b> See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.		<b>19a</b>		
<b>b</b> Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions) . . . . .		<b>19b</b>		
<b>c</b> Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return) . . . . .		<b>19c</b>		

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1. Description of property**

(1)	
(2)	
(3)	
(4)	

**2. Rent received or accrued**

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
<b>Total</b>	<b>Total</b>	

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ▶**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ▶**Schedule E—Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		

**Totals****Total dividends-received deductions** included in column 8 ▶

Enter here and on page 1, Part I, line 7, column (A).

Enter here and on page 1, Part I, line 7, column (B).

**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10  
Enter here and on page 1, Part I, line 8, column (A)Add columns 6 and 11  
Enter here and on page 1, Part I, line 8, column (B).**Totals**

**Credit for Increasing Research Activities**

▶ Attach to your tax return.

OMB No 1545-0619

**2010**Attachment  
Sequence No. **81**

Name(s) shown on return

**BRIGHAM YOUNG UNIVERSITY**

Identifying number

**87-0217280****Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

<b>1</b>	Certain amounts paid or incurred to energy consortia (see instructions)		<b>1</b>	
<b>2</b>	Basic research payments to qualified organizations (see instructions)	<b>2</b>		
<b>3</b>	Qualified organization base period amount	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0-		<b>4</b>	
<b>5</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>5</b>		
<b>6</b>	Cost of supplies	<b>6</b>		
<b>7</b>	Rental or lease costs of computers (see instructions)	<b>7</b>		
<b>8</b>	Enter the applicable percentage of contract research expenses (see instructions)	<b>8</b>		
<b>9</b>	Total qualified research expenses. Add lines 5 through 8	<b>9</b>		
<b>10</b>	Enter fixed-base percentage, but not more than 16% (see instructions)	<b>10</b>		%
<b>11</b>	Enter average annual gross receipts (see instructions)	<b>11</b>		
<b>12</b>	Multiply line 11 by the percentage on line 10	<b>12</b>		
<b>13</b>	Subtract line 12 from line 9. If zero or less, enter -0-	<b>13</b>		
<b>14</b>	Multiply line 9 by 50% (.50)	<b>14</b>		
<b>15</b>	Enter the <b>smaller</b> of line 13 or line 14		<b>15</b>	
<b>16</b>	Add lines 1, 4, and 15		<b>16</b>	
<b>17</b>	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached		<b>17</b>	

**Section B—Alternative Simplified Credit.** Skip this section if you are completing Section A.

<b>18</b>	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)		<b>18</b>	
<b>19</b>	Basic research payments to qualified organizations (see the line 2 instructions)	<b>19</b>		
<b>20</b>	Qualified organization base period amount (see the line 3 instructions)	<b>20</b>		
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0-		<b>21</b>	
<b>22</b>	Add lines 18 and 21		<b>22</b>	
<b>23</b>	Multiply line 22 by 20% (.20)		<b>23</b>	
<b>24</b>	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	<b>24</b>		
<b>25</b>	Cost of supplies	<b>25</b>		
<b>26</b>	Rental or lease costs of computers (see the line 7 instructions)	<b>26</b>		
<b>27</b>	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	<b>27</b>		
<b>28</b>	Total qualified research expenses. Add lines 24 through 27	<b>28</b>		
<b>29</b>	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	<b>29</b>		
<b>30</b>	Divide line 29 by 6.0	<b>30</b>		
<b>31</b>	Subtract line 30 from line 28. If zero or less, enter -0-	<b>31</b>		
<b>32</b>	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)		<b>32</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat No 13700H

Form **6765** (2010)

**Section B—Alternative Simplified Credit (continued).**

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>		
<b>34</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached . . . . .	<b>34</b>		

**Section C—Summary**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>		
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- . . . . .	<b>36</b>		
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>	<b>4,620</b>	
<b>38</b>	Add lines 36 and 37. Estates and trusts go to line 39; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800 . . . . .	<b>38</b>	<b>4,620</b>	
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>		
<b>40</b>	Estates and trusts: subtract line 39 from line 38. Report the credit on line 1c of Form 3800 . . . . .	<b>40</b>		



# General Business Credit

► See separate instructions.  
► Attach to your tax return.

OMB No 1545-0895

**2010**  
Attachment  
Sequence No **22**

Name(s) shown on return

**BRIGHAM YOUNG UNIVERSITY**

Identifying number

**87-0217280**

## Part I Current Year Credit

**Important:** You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

<b>1a</b>	Investment credit (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>		
<b>b</b>	Reserved for future use	<b>1b</b>		
<b>c</b>	Credit for increasing research activities	<b>1c</b>	<b>12,617</b>	
<b>d</b>	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: )	<b>1d</b>		
<b>e</b>	Disabled access credit (Form 8826) (do not enter more than \$5,000)	<b>1e</b>		
<b>f</b>	Renewable electricity production credit (Form 8835) (see instructions)	<b>1f</b>		
<b>g</b>	Indian employment credit	<b>1g</b>		
<b>h</b>	Orphan drug credit (Form 8820)	<b>1h</b>		
<b>i</b>	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: )	<b>1i</b>		
<b>j</b>	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	<b>1j</b>		
<b>k</b>	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: )	<b>1k</b>		
<b>l</b>	Biodiesel and renewable diesel fuels credit (attach Form 8864)	<b>1l</b>		
<b>m</b>	Low sulfur diesel fuel production credit (Form 8896)	<b>1m</b>		
<b>n</b>	Distilled spirits credit (Form 8906)	<b>1n</b>		
<b>o</b>	Nonconventional source fuel credit (Form 8907)	<b>1o</b>		
<b>p</b>	Energy efficient home credit	<b>1p</b>		
<b>q</b>	Energy efficient appliance credit (Form 8909)	<b>1q</b>		
<b>r</b>	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: )	<b>1r</b>		
<b>s</b>	Alternative fuel vehicle refueling property credit (Form 8911)	<b>1s</b>		
<b>t</b>	Employer housing credit	<b>1t</b>		
<b>u</b>	Mine rescue team training credit	<b>1u</b>		
<b>v</b>	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million)	<b>1v</b>		
<b>w</b>	Credit for employer differential wage payments	<b>1w</b>		
<b>x</b>	Carbon dioxide sequestration credit (Form 8933)	<b>1x</b>		
<b>y</b>	Qualified plug-in electric drive motor vehicle credit (Form 8936)	<b>1y</b>		
<b>z</b>	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	<b>1z</b>		
<b>aa</b>	New hire retention credit (Form 5884-B)	<b>1aa</b>		
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>		
<b>2</b>	Add lines 1a through 1bb	<b>2</b>	<b>12,617</b>	
<b>3</b>	Passive activity credits included on line 2 (see instructions)	<b>3</b>	<b>12,617</b>	
<b>4</b>	Subtract line 3 from line 2	<b>4</b>	<b>0</b>	
<b>5</b>	Passive activity credits allowed for 2010 (see instructions)	<b>5</b>	<b>0</b>	
<b>6</b>	Carryforward of general business credit to 2010. See instructions for the schedule to attach	<b>6</b>		
<b>7</b>	Carryback of general business credit from 2011 (see instructions)	<b>7</b>		
<b>8</b>	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions)	<b>8</b>	<b>0</b>	

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col 3 plus col 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>	Enter here and on page 1, Part I, line 9, column (A)			Enter here and on page 1, Part I, line 9, column (B).

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>	Enter here and on page 1, Part I, line 10, col (A)	Enter here and on page 1, Part I, line 10, col (B)				Enter here and on page 1, Part II, line 26

**Schedule J—Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1) <b>Cougar Illustrated</b>	<b>591,362</b>	<b>149,886</b>				
(2)						
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>	<b>591,362</b>	<b>149,886</b>	<b>441,496</b>			

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>						
<b>Totals, Part II (lines 1-5)</b>	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)				Enter here and on page 1, Part II, line 27

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b>			

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> <b>See instructions and:</b>		
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ <input type="text"/> (2) \$ <input type="text"/> (3) \$ <input type="text"/>		
<b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ <input type="text"/> (2) Additional 3% tax (not more than \$100,000) \$ <input type="text"/>		
<b>c</b> Income tax on the amount on line 34 <input type="checkbox"/> <b>35c</b> 167,394		
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) <input type="checkbox"/>	<b>36</b>	
<b>37 Proxy tax.</b> See instructions <input type="checkbox"/>	<b>37</b>	
<b>38 Alternative minimum tax</b>	<b>38</b>	
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies	<b>39</b>	167,394

**Part IV Tax and Payments**

<b>40a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>40a</b>		
<b>b</b> Other credits (see instructions)	<b>40b</b>		
<b>c</b> General business credit. Attach Form 3800	<b>40c</b>		
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>40d</b>		
<b>e</b> <b>Total credits.</b> Add lines 40a through 40d	<b>40e</b>		
<b>41</b> Subtract line 40e from line 39	<b>41</b>		
<b>42</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	<b>42</b>		
<b>43</b> <b>Total tax.</b> Add lines 41 and 42	<b>43</b>		167,394
<b>44a</b> Payments: A 2009 overpayment credited to 2010	<b>44a</b>	100,000	
<b>b</b> 2010 estimated tax payments	<b>44b</b>	87,500	
<b>c</b> Tax deposited with Form 8868	<b>44c</b>	37,500	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	<b>44d</b>		
<b>e</b> Backup withholding (see instructions)	<b>44e</b>		
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941)	<b>44f</b>		
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <input checked="" type="checkbox"/> Form 4136 3,841 <input checked="" type="checkbox"/> Other 122 (Attach 4) Total <input type="checkbox"/>	<b>44g</b>	3,963	
<b>45</b> <b>Total payments.</b> Add lines 44a through 44g	<b>45</b>		228,963
<b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>46</b>		
<b>47</b> <b>Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed <input type="checkbox"/>	<b>47</b>		
<b>48</b> <b>Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid <input type="checkbox"/>	<b>48</b>		61,569
<b>49</b> Enter the amount of line 48 you want: <b>Credited to 2011 estimated tax</b> 61,569 <b>Refunded</b> <input type="checkbox"/>	<b>49</b>		

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2010 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here <input type="checkbox"/> <b>See Attachment No. 3</b>	<b>Yes</b>	<b>No</b>
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$ 1,280,735		

**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation ☒ **LOWER OF COST OR MARKET**

<b>1</b> Inventory at beginning of year	<b>1</b>	355,028		<b>6</b> Inventory at end of year	<b>6</b>	977,997	
<b>2</b> Purchases	<b>2</b>	3,922,299		<b>7</b> <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	3,299,330	
<b>3</b> Cost of labor	<b>3</b>			<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	<b>Yes</b>	<b>No</b>	<input checked="" type="checkbox"/>
<b>4a</b> Additional section 263A costs (attach schedule)	<b>4a</b>						
<b>b</b> Other costs (attach schedule)	<b>4b</b>						
<b>5</b> <b>Total.</b> Add lines 1 through 4b	<b>5</b>	4,277,327					

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer *Brian Evans*Date *11/14/2011*Title **CFO**May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☒ **No****Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ☐Firm's EIN ☐Firm's address ☐Phone no ☐